

**WABAUNSEE COUNTY, KANSAS**

FINANCIAL STATEMENT  
WITH INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016

# WABAUNSEE COUNTY, KANSAS

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*Pottberg, Gassman & Hoffman, Chtd.*

## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Wabaunsee County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Wabaunsee County, Kansas, (County), as of and for the year ended December 31, 2016 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas, this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described more fully in Note A of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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Kansas Society of Certified  
Public Accountants





The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2016, or changes in financial position and cash flows thereof for the year then ended.

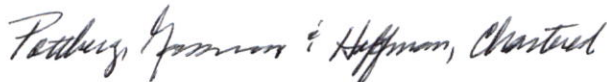
*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2016, and aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

*Report on Regulatory-Required Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual or actual and budget, schedule of regulatory basis receipts and cash disbursements - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note A.

The 2015 Actual column presented in the individual fund schedules (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon when we rendered an unmodified opinion on December 9, 2016. The 2015 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management, Analysis, and Standards at the following link: <http://www.da.ks.gov/ar/muniserv/>. Such 2015 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 basic financial statement or to the 2015 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2015 comparative information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note A.



Pottberg, Gassman & Hoffman, Chartered  
Junction City, Kansas  
November 15, 2017



**WABAUNSEE COUNTY, KANSAS**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Fund:						
General Fund	\$ 761,903	2,082,848	1,912,097	932,654	76,488	1,009,142
Special Purpose Funds:						
Road & Bridge	503,421	1,844,953	1,964,694	383,680	369,473	753,153
Noxious Weed	72,880	239,406	227,479	84,807	31,770	116,577
Noxious Weed Capital Outlay	98,116	25,000	-	123,116	-	123,116
Health	19,001	225,369	227,506	16,864	5,186	22,050
Extension Council	3,255	134,462	136,750	967	-	967
Regional Library	2,536	100,274	102,060	750	-	750
Regional Library Employee Benefits	227	12,211	12,379	59	-	59
Wabaunsee Co. Public Transportation	13,422	57,659	64,552	6,529	3,193	9,722
Wab. Co. Public Trans. Capital Outlay	64,550	297	-	64,847	-	64,847
Economic Development	22,126	59,350	53,396	28,080	3,423	31,503
Program for Elderly	5,079	88,215	89,457	3,837	-	3,837
Appraiser's Cost	20,462	132,888	125,252	28,098	11,699	39,797
Election	19,662	48,207	48,479	19,390	4,890	24,280
Employee Benefits	467,934	989,793	926,908	530,819	1,299	532,118
Liability Defense	18,834	26,020	27,491	17,363	-	17,363
Park & Recreation	761	1,579	1,200	1,140	-	1,140
Mental Retardation	158	14,896	15,054	-	-	-
Mental Health	-	46,665	45,105	1,560	-	1,560
Capital Improvement	17,750	167,663	10,494	174,919	1,105	176,024
Road & Bridge Special Sales Tax	1,345,927	357,608	123,757	1,579,778	87,176	1,666,954
911 Telephone	971	2	973	-	-	-
911 Coordinating Council	55,314	50,244	29,659	75,899	3,994	79,893
Wireless E-911	1,541	2	1,543	-	-	-
Law Enforcement Trust	27	-	-	27	-	27
Sheriff's Federal Forfeiture	517	2	-	519	-	519
Register of Deeds Technology	29,589	10,493	6,549	33,533	-	33,533

The notes to the financial statement are an integral part of this statement.

**WABAUNSEE COUNTY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<b>Special Purpose Funds:</b>						
Road Machinery & Equipment	148,647	62,230	94,400	116,477	-	116,477
Sheriff's County Forfeiture	24,156	92	5,660	18,588	300	18,888
County Health Donations	1,225	-	-	1,225	-	1,225
Highway Improvement	500,000	400,000	13,932	886,068	-	886,068
Clerk Tech Fund	2,591	2,600	-	5,191	-	5,191
Treasurer Tech Fund	2,591	2,600	-	5,191	-	5,191
Conceal Carry	3,055	553	3,494	114	23	137
Registered Offender	4,405	1,520	-	5,925	-	5,925
County Attorney Forfeiture	6,001	9,837	2,853	12,985	-	12,985
<b>Bond and Interest Funds:</b>						
Bond & Interest #1	-	-	-	-	-	-
Bond & Interest #2	-	-	-	-	-	-
Saddle Creek Bond & Interest	18,588	13,079	31,667	-	-	-
Bond & Interest #3	-	403,741	269,068	134,673	-	134,673
<b>Capital Project Fund:</b>						
Bridge Construction	1,945,436	5,545	1,890,736	60,245	-	60,245
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 6,202,658</b>	<b>7,617,903</b>	<b>8,464,644</b>	<b>5,355,917</b>	<b>600,019</b>	<b>5,955,936</b>

<b>Composition of Cash:</b>		<b>\$12,870,403</b>
Checking Accounts		
Certificates of Deposit		900,000
Cash on hand		500
<b>Total Cash</b>		<b>13,770,903</b>
<b>Agency Funds Per Page 38</b>		<b>(7,814,967)</b>
<b>Total Reporting Entity (Excluding Agency Funds)</b>		<b>\$ 5,955,936</b>

The notes to the financial statement are an integral part of this statement.



## WABAUNSEE COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2016

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows:

1. Municipality

Wabaunsee County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. This regulatory financial statement presents Wabaunsee County, Kansas (the Municipality).

2. Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 2016:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency Fund – funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

3. Regulatory Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

## WABAUNSEE COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2016

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### 3. Regulatory Basis of Accounting, continued

Liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

##### 4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the County Commission to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.



## WABAUNSEE COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2016

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### 4. Budgetary Information, continued

A legal operating budget is not required for capital project funds, trust funds, special assessment funds and the following special purpose funds:

Sheriff's Federal Forfeiture Fund	Road Machinery & Equipment Fund
Sheriff's County Forfeiture Fund	Register of Deeds Technology Fund
County Health Donations	Law Enforcement Trust Fund
Conceal Carry Fund	Registered Offender Fund
Highway Improvement Fund	Clerk Technology Fund
Treasurer Technology Fund	County Attorney Forfeiture Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by use of internal spending limits established by the County Commission.

##### 5. Tax Cycle

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

##### 6. Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

#### NOTE B - DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

## **WABAUNSEE COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2016**

#### **NOTE B - DEPOSITS AND INVESTMENTS (Continued)**

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods."

At December 31, 2016, the County's carrying amount of deposits was \$13,770,403 and the bank balance was \$13,875,740. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, \$1,396,166 was covered by federal depository insurance and \$12,479,574 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

#### **NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney.

##### Budget Law Compliance

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2016, the following fund was in violation of this statute: Wireless E-911. The overage in Saddle Creek Bond & Interest was due to the closure of the fund as allowed per K.S.A. 79-2958 and thus, is not considered a violation of budget law.

#### **NOTE D - DEFINED BENEFIT PENSION PLAN**

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.



## WABAUNSEE COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2016

#### NOTE D - DEFINED BENEFIT PENSION PLAN (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for Death and Disability Program) and the statutory contribution rate was 9.18% for the fiscal year ended December 31, 2016. Contributions to the pension plan from the County were \$192,939 for the year ended December 31, 2016.

*Net Pension Liability.* At December 31, 2016, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,778,063. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions to the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported on the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### NOTE E – DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Voya Financial and Security Benefit Group. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County contributes a matching contribution on the first \$15 per pay period.

#### NOTE F – INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2016 were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Road & Bridge	Highway Improvement	K.S.A. 68-590	\$ 400,000
Road & Bridge	Road Machinery & Equipment	K.S.A. 68-141g	50,000
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	25,000
Saddle Creek Bond & Interest	Bridge Bond #3	K.S.A. 79-2958	31,667

**WABAUNSEE COUNTY, KANSAS**

NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2016

**NOTE G - LONG TERM DEBT**

Changes in long-term liabilities for Wabaunsee County, Kansas, for the year ended December 31, 2016, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>2016 Interest Paid</u>
General Obligation Bonds:										
Series 2015A, Refunding	1.5 - 3.0%	4/23/2015	2,750,000	10/1/2035	2,750,000	-	180,000	(180,000)	2,570,000	87,693
Total General Obligation Bonds					2,750,000	-	180,000	(180,000)	2,570,000	87,693
Lease Purchase:										
2012 Dump Truck	3.07%	7/23/2012	155,728	7/23/2017	65,278	-	32,294	(32,294)	32,984	1,820
Total Lease Purchase					65,278	-	32,294	(32,294)	32,984	1,820
Total Contractual Indebtedness					\$ 2,815,278	\$ -	\$ 212,294	\$ (212,294)	\$ 2,602,984	\$ 89,513



# WABAUNSEE COUNTY, KANSAS

## NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2016

### NOTE G - LONG-TERM DEBT (Continued)

Current maturities of long-term debt and interest through maturity are as follows:

	Year								
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022-2026</u>	<u>2027-2031</u>	<u>2032-2035</u>	<u>Total</u>
<b>PRINCIPAL</b>									
General Obligation Bonds:									
Series 2015A, Refunding	220,000	115,000	115,000	105,000	110,000	590,000	685,000	630,000	2,570,000
Total General Obligation Bonds	<u>220,000</u>	<u>115,000</u>	<u>115,000</u>	<u>105,000</u>	<u>110,000</u>	<u>590,000</u>	<u>685,000</u>	<u>630,000</u>	<u>2,570,000</u>
Lease Purchase:									
2012 Dump Truck	32,984	-	-	-	-	-	-	-	32,984
Total Lease Purchase	<u>32,984</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,984</u>
TOTAL PRINCIPAL	<u>252,984</u>	<u>115,000</u>	<u>115,000</u>	<u>105,000</u>	<u>110,000</u>	<u>590,000</u>	<u>685,000</u>	<u>630,000</u>	<u>2,602,984</u>
<b>INTEREST</b>									
General Obligation Bonds:									
Series 2015A, Refunding	58,245	54,945	53,220	51,495	49,920	221,313	150,780	48,000	687,918
Total General Obligation Bonds	<u>58,245</u>	<u>54,945</u>	<u>53,220</u>	<u>51,495</u>	<u>49,920</u>	<u>221,313</u>	<u>150,780</u>	<u>48,000</u>	<u>687,918</u>
Lease Purchase:									
2012 Dump Truck	1,130	-	-	-	-	-	-	-	1,130
Total Lease Purchase	<u>1,130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,130</u>
TOTAL INTEREST	<u>59,375</u>	<u>54,945</u>	<u>53,220</u>	<u>51,495</u>	<u>49,920</u>	<u>221,313</u>	<u>150,780</u>	<u>48,000</u>	<u>689,048</u>
TOTAL PRINCIPAL & INTEREST	<u>\$ 312,359</u>	<u>169,945</u>	<u>168,220</u>	<u>156,495</u>	<u>159,920</u>	<u>811,313</u>	<u>835,780</u>	<u>678,000</u>	<u>3,292,032</u>

## WABAUNSEE COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2016

#### NOTE H – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

##### *Other Post-Employment Benefits*

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. During the year ended December 31, 2016, two retirees participated in this plan.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

##### *Compensated Absences*

The County's policy regarding vacation leave with pay shall be earned and accrued from the employment date of each employee as follows:

##### Full-Time Employees

- 4 hours per month during the first 2 years of employment
- 8 hours per month after 2 full years of employment
- 12 hours per month after 7 full years of employment
- 16 hours per month after 15 full years of employment

##### Half-Time Employees

- 2 hours per month during the first 2 years of employment
- 4 hours per month after 2 full years of employment
- 6 hours per month after 7 full years of employment
- 8 hours per month after 15 full years of employment

A maximum of 160 hours of accumulated vacation may be carried over past the employee's anniversary date from year to year for employees with less than fifteen full years of employment. Employees with fifteen or more years of employment may accumulate up to 240 hours of vacation time carry over. Effective August 15, 2007 any vacation time above these limits will be credited to sick leave. An employee may receive, upon written approval of the department head, compensation for no more than 40 hours of vacation time. If an employee leaves the County, they are entitled to a payment of all accrued vacation pay earned at their final rate of pay.

Permanent full-time employees shall earn 8 hours of sick leave for each month of service. Part-time employees, who work half-time or more, shall earn 4 hours of sick leave for each month of employment. There is no limit to the number of hours that an employee can accumulate for sick leave. Upon retirement or termination, each employee with seven or more years of service and who has accumulated 400 hours or more of sick leave shall receive compensation for accumulated sick leave as follows:

Compensation for 200 hours, if such person has completed 8 or more years of service and has accumulated at least 400 hours of sick leave.

Compensation for 400 hours, if such person has completed 15 or more years of service and has accumulated at least 700 hours of sick leave.

Compensation for 600 hours, if such person has completed 25 or more years of service and has accumulated 1200 hours of sick leave or more.

## **WABAUNSEE COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2016**

#### **NOTE I – CAPITAL PROJECTS**

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Bridge Repairs	\$ 2,700,000	\$ 2,294,945

#### **NOTE J – LITIGATION**

The County knows of no actual or possible litigation, claims, or assessments whose effects should be considered in the preparation of the financial statement as of December 31, 2016.

#### **NOTE K – RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To insure against risk of these types of losses, the County has purchased commercial insurance coverage from Great American Alliance Insurance Company and EMC Insurance Company. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### **NOTE L – SUBSEQUENT EVENTS**

In May 2017, the county agreed to a settlement in a lawsuit that they were a defendant in. The County paid the entire settlement of \$150,000 by June 9, 2017.

The County entered into a contractual obligation for the construction of a bridge that crosses the Kansas River. Per Statute, the County is responsible for a portion of the cost as is the adjoining county. Construction on the project began on January 25, 2016 and was completed on August 28, 2017. The County adopted Resolution 2017-22, accepting the bid from Country Club Bank, Prairie Village, for the purchase of \$930,000 General Obligation Bonds, Series 2017A with an interest rate of 2.622%.

Management has evaluated subsequent events through November 15, 2017, the date the financial statement was available to be issued.



**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

## WABAUNSEE COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Type Fund:					
General Fund	\$ 2,135,258	-	2,135,258	1,912,097	(223,161)
Special Purpose Funds:					
Road & Bridge	1,988,924	-	1,988,924	1,964,694	(24,230)
Noxious Weed	295,845	-	295,845	227,479	(68,366)
Noxious Weed Capital Outlay	68,941	-	68,941	-	(68,941)
Health	253,313	-	253,313	227,506	(25,807)
Extension Council	136,750	-	136,750	136,750	-
Regional Library	102,060	-	102,060	102,060	-
Regional Library Employee Benefits	12,379	-	12,379	12,379	-
Wabaunsee Co. Public Transportation	69,251	-	69,251	64,552	(4,699)
Wab. Co. Public Trans. Cap. Outlay	65,938	-	65,938	-	(65,938)
Economic Development	62,123	-	62,123	53,396	(8,727)
Program for Elderly	89,457	-	89,457	89,457	-
Appraiser's Cost	140,174	-	140,174	125,252	(14,922)
Election	56,872	-	56,872	48,479	(8,393)
Employee Benefits	1,196,425	-	1,196,425	926,908	(269,517)
Liability Defense	36,145	-	36,145	27,491	(8,654)
Park & Recreation	2,968	-	2,968	1,200	(1,768)
Mental Retardation	15,087	-	15,087	15,054	(33)
Mental Health	46,243	-	46,243	45,105	(1,138)
Capital Improvement	135,851	-	135,851	10,494	(125,357)
Road & Bridge Special Sales Tax	1,563,465	-	1,563,465	123,757	(1,439,708)
911 Telephone	3,662	-	3,662	973	(2,689)
911 Coordinating Council	118,966	-	118,966	29,659	(89,307)
Wireless E-911	1,540	-	1,540	1,543	3
Bond and Interest Funds:					
Bond & Interest #1	28,298	-	28,298	-	(28,298)
Bond & Interest #2	-	-	-	-	-
Saddle Creek Bond & Interest	-	-	-	31,667	31,667
Bond & Interest #3	319,613	-	319,613	269,068	(50,545)



## WABAUNSEE COUNTY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>GENERAL FUND</u></b>				
Receipts:				
Taxes:				
Ad Valorem Property Tax	\$ 1,309,050	1,165,577	1,185,207	(19,630)
Delinquent Tax	15,130	16,898	-	16,898
Interest on Delinquent Tax	22,326	21,837	20,000	1,837
Countywide Sales Tax	379,373	507,193	290,000	217,193
Motor Vehicle Tax	114,893	134,495	127,256	7,239
Recreational Vehicle Tax	2,543	2,585	2,399	186
16/20M Vehicle Tax	8,587	8,266	8,090	176
Commercial Vehicle Tax	3,788	4,773	3,220	1,553
Watercraft Tax	-	-	1,875	(1,875)
Total Taxes	<u>1,855,690</u>	<u>1,861,624</u>	<u>1,638,047</u>	<u>223,577</u>
Intergovernmental Revenue:				
Liquor Tax	1,293	1,579	1,200	379
Mineral Tax	2,704	-	2,500	(2,500)
Total Intergovernmental Revenue	<u>3,997</u>	<u>1,579</u>	<u>3,700</u>	<u>(2,121)</u>
Licenses and Fees:				
Mortgage Registration Fees	58,472	56,864	45,000	11,864
Officer's Fees	52,514	71,283	45,000	26,283
Building Permits & Zoning Appeals	7,743	12,477	5,100	7,377
Sheriff's Fees	20,737	21,073	15,000	6,073
Antique Tags	7,404	3,130	2,500	630
Diversion Fees	20,437	22,218	25,000	(2,782)
Total Licenses and Fees	<u>167,307</u>	<u>187,045</u>	<u>137,600</u>	<u>49,445</u>
Use of Money and Property:				
Interest on Idle Funds	10,128	22,629	5,000	17,629
Total Use of Money and Property	<u>10,128</u>	<u>22,629</u>	<u>5,000</u>	<u>17,629</u>
Miscellaneous Receipts:				
Reimbursements	5,629	6,208	5,000	1,208
Transfers In (to close funds)	128,951	-	28,298	(28,298)
Other Receipts	29,896	3,763	5,000	(1,237)
Total Miscellaneous Receipts	<u>164,476</u>	<u>9,971</u>	<u>38,298</u>	<u>28,327</u>
Total Receipts	<u>\$ 2,201,598</u>	<u>2,082,848</u>	<u>1,822,645</u>	<u>316,857</u>

## WABAUNSEE COUNTY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

<b>GENERAL FUND</b>	2015	2016		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
Expenditures:				
County Commission:				
Personal Services	\$ 45,444	46,125	48,000	(1,875)
Contractual Services	13,892	16,564	16,000	564
Commodities	5,906	1,208	2,000	(792)
Capital Outlay	-	-	1,000	(1,000)
Total County Commission	65,242	63,897	67,000	(3,103)
County Clerk:				
Personal Services	109,704	115,813	114,500	1,313
Contractual Services	2,643	2,145	3,600	(1,455)
Commodities	634	1,396	2,200	(804)
Capital Outlay	-	-	1,000	(1,000)
Total County Clerk	112,981	119,354	121,300	(1,946)
County Treasurer:				
Personal Services	69,590	74,319	80,400	(6,081)
Contractual Services	11,756	12,382	15,060	(2,678)
Commodities	3,002	2,891	3,500	(609)
Capital Outlay	-	-	2,500	(2,500)
Total County Treasurer	84,348	89,592	101,460	(11,868)
County Attorney:				
Personal Services	89,113	92,309	91,800	509
Contractual Services	13,415	11,315	11,100	215
Commodities	885	822	1,400	(578)
Total County Attorney	103,413	104,446	104,300	146
Register of Deeds:				
Personal Services	78,624	87,750	80,456	7,294
Contractual Services	2,665	3,602	4,300	(698)
Commodities	5,122	888	3,000	(2,112)
Total Register of Deeds	86,411	92,240	87,756	4,484
Sheriff:				
Personal Services	727,332	769,451	810,158	(40,707)
Contractual Services	86,110	100,275	98,500	1,775
Commodities	68,114	79,928	96,500	(16,572)
Capital Outlay	82,997	42,548	39,500	3,048
Total Sheriff	964,553	992,202	1,044,658	(52,456)
Clerk of District Court:				
Contractual Services	\$ 49,731	74,588	78,608	(4,020)
Commodities	3,475	3,280	4,200	(920)
Capital Outlay	9,739	9,446	8,000	1,446
Total Clerk of District Court	62,945	87,314	90,808	(3,494)



## WABAUNSEE COUNTY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>GENERAL FUND</u></b>				
Expenditures:				
Courthouse:				
Personal Services	29,091	30,123	31,000	(877)
Contractual Services	50,475	44,805	53,000	(8,195)
Commodities	10,258	7,358	10,000	(2,642)
Capital Outlay	-	-	1,000	(1,000)
Total Courthouse	<u>89,824</u>	<u>82,286</u>	<u>95,000</u>	<u>(12,714)</u>
Emergency Preparedness:	-	-	1,000	(1,000)
Personal Services	23,968	21,664	27,908	(6,244)
Contractual Services	15,409	19,888	14,200	5,688
Commodities	1,562	709	2,600	(1,891)
Capital Outlay	-	-	2,250	(2,250)
Total Emergency Preparedness:	<u>40,939</u>	<u>42,261</u>	<u>46,958</u>	<u>(4,697)</u>
Planning and Zoning:				
Personal Services	19,059	22,635	33,202	(10,567)
Contractual Services	2,999	9,911	5,000	4,911
Commodities	11	467	550	(83)
Capital Outlay	-	1,315	-	1,315
Total Planning and Zoning	<u>22,069</u>	<u>34,328</u>	<u>38,752</u>	<u>(4,424)</u>
Total Departmental Expenditures	<u>1,632,725</u>	<u>1,707,920</u>	<u>1,797,992</u>	<u>(90,072)</u>
Historical	10,000	10,000	10,000	-
Solid Waste	6,220	5,544	10,000	(4,456)
Soil Conservation	28,000	28,000	28,000	-
Coroner's Expense	15,460	15,902	15,000	902
County Fair	19,900	19,900	19,900	-
Courthouse Maintenance	43,181	16,257	60,000	(43,743)
Juvenile Detention	6,600	15,000	13,000	2,000
Health	-	-	25,000	(25,000)
Allocable Expense	26,979	24,710	30,000	(5,290)
Audit/Budget	31,724	20,006	36,000	(15,994)
Technology	51,346	36,996	65,000	(28,004)
Miscellaneous	11,550	1,209	15,000	(13,791)
To 911	2,442	2,475	3,000	(525)
Neighborhood Revitalization	13,459	7,388	7,366	22
Employee Benefits	-	790	-	790
Total Expenditures	<u>1,899,586</u>	<u>1,912,097</u>	<u>2,135,258</u>	<u>(223,161)</u>
Receipts Over (Under) Expenditures	302,012	170,751		
Unencumbered Cash, January 1	459,891	761,903		
Unencumbered Cash, December 31	<u>\$ 761,903</u>	<u>932,654</u>		

## WABAUNSEE COUNTY, KANSAS

## SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>ROAD AND BRIDGE FUND</u></b>				
Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,194,788	1,386,028	1,409,816	(23,788)
Delinquent Tax	17,410	16,498	-	16,498
Motor Vehicle Tax	138,230	123,958	116,044	7,914
Recreational Vehicle Tax	3,067	2,369	2,185	184
16/20M Vehicle Tax	8,824	10,015	7,378	2,637
Commercial Vehicle Tax	4,588	4,354	2,935	1,419
Watercraft Tax	-	-	1,679	(1,679)
Total Taxes & Shared Revenue	<u>1,366,907</u>	<u>1,543,222</u>	<u>1,540,037</u>	<u>3,185</u>
Intergovernmental Revenue:				
Special Highway Fund and Equalization	<u>258,071</u>	<u>264,875</u>	<u>266,171</u>	<u>(1,296)</u>
Miscellaneous:				
Refunds & Reimbursements	<u>50,622</u>	<u>36,856</u>	<u>20,000</u>	<u>16,856</u>
Total Miscellaneous Revenue	<u>50,622</u>	<u>36,856</u>	<u>20,000</u>	<u>16,856</u>
Total Receipts	<u>1,675,600</u>	<u>1,844,953</u>	<u>1,826,208</u>	<u>18,745</u>
Expenditures:				
Maintenance				
Personal Services	328,363	372,996	438,152	(65,156)
Contractual Services	57,788	87,232	72,600	14,632
Commodities	626,116	590,589	1,210,500	(619,911)
Construction				
Capital Outlay	179,278	455,089	258,910	196,179
Transfers Out	500,000	450,000	-	450,000
Neighborhood Revitalization	12,273	8,788	8,762	26
Total Expenditures	<u>1,703,818</u>	<u>1,964,694</u>	<u>1,988,924</u>	<u>(24,230)</u>
Receipts Over (Under) Expenditures	(28,218)	(119,741)		
Unencumbered Cash, January 1	<u>531,639</u>	<u>503,421</u>		
Unencumbered Cash, December 31	<u>\$ 503,421</u>	<u>383,680</u>		



## WABAUNSEE COUNTY, KANSAS

SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>NOXIOUS WEED FUND</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 112,266	117,854	119,843	(1,989)
Delinquent Tax	1,435	1,472	-	1,472
Sale of Chemicals and Labor	95,636	107,075	131,920	(24,845)
Motor Vehicle Tax	11,030	11,577	10,911	666
Recreational Vehicle Tax	245	222	205	17
16/20M Vehicle Tax	747	797	694	103
Commercial Vehicle Tax	365	409	276	133
Watercraft Tax	-	-	158	(158)
Total Receipts	<u>221,724</u>	<u>239,406</u>	<u>264,007</u>	<u>24,601</u>
Expenditures:				
Personal Services	66,347	59,881	71,000	(11,119)
Contractual Services	10,417	31,804	13,450	18,354
Commodities	121,257	110,047	188,650	(78,603)
Capital Outlay	-	-	2,000	(2,000)
Neighborhood Revitalization	1,154	747	745	2
Mowing	-	-	20,000	(20,000)
Transfer to Nox. Weed Capital Outlay	35,000	25,000	-	25,000
Total Expenditures	<u>234,175</u>	<u>227,479</u>	<u>295,845</u>	<u>(68,366)</u>
Receipts Over (Under) Expenditures	(12,451)	11,927		
Unencumbered Cash, January 1	85,331	72,880		
Unencumbered Cash, December 31	<u>\$ 72,880</u>	<u>84,807</u>		
<b><u>NOXIOUS WEED CAPITAL OUTLAY</u></b>				
Receipts:				
Transfer from Noxious Weed Fund	\$ 35,000	25,000	-	25,000
Expenditures:				
Miscellaneous Expenditures	5,825	-	-	-
Capital Outlay	-	-	68,941	(68,941)
Total Expenditures	<u>5,825</u>	<u>-</u>	<u>68,941</u>	<u>(68,941)</u>
Receipts Over (Under) Expenditures	29,175	25,000		
Unencumbered Cash, January 1	68,941	98,116		
Unencumbered Cash, December 31	<u>\$ 98,116</u>	<u>123,116</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b>HEALTH FUND</b>				
Receipts:				
Ad Valorem Property Tax	\$ 145,047	146,695	149,205	(2,510)
Delinquent Tax	1,794	1,885	-	1,885
Motor Vehicle Tax	13,850	14,944	14,096	848
Recreational Vehicle Tax	307	287	265	22
16/20M Vehicle Tax	923	1,002	896	106
Commercial Vehicle Tax	459	529	357	172
Watercraft Tax	-	-	204	(204)
Grants	34,031	30,504	58,272	(27,768)
Other Revenues	26,291	29,523	25,000	4,523
Total Receipts	<u>222,702</u>	<u>225,369</u>	<u>248,295</u>	<u>(22,926)</u>
Expenditures:				
Personal Services	188,969	194,110	181,725	12,385
Contractual Services	19,161	18,260	23,400	(5,140)
Commodities	11,098	12,326	14,271	(1,945)
Capital Outlay	-	1,880	15,750	(13,870)
Environmental Sanitation	-	-	17,240	(17,240)
Neighborhood Revitalization	1,491	930	927	3
Total Expenditures	<u>220,719</u>	<u>227,506</u>	<u>253,313</u>	<u>(25,807)</u>
Receipts Over (Under) Expenditures	1,983	(2,137)		
Unencumbered Cash, January 1	17,018	19,001		
Unencumbered Cash, December 31	<u>\$ 19,001</u>	<u>16,864</u>		
<b>EXTENSION COUNCIL FUND</b>				
Receipts:				
Ad Valorem Property Tax	\$ 122,620	118,648	120,621	(1,973)
Delinquent Tax	1,593	1,611	-	1,611
Motor Vehicle Tax	12,039	12,644	11,918	726
Recreational Vehicle Tax	267	243	224	19
16/20M Vehicle Tax	842	869	758	111
Commercial Vehicle Tax	398	447	301	146
Watercraft Tax	-	-	172	(172)
Total Receipts	<u>137,759</u>	<u>134,462</u>	<u>133,994</u>	<u>468</u>
Expenditures:				
Appropriation for the Year	136,000	136,000	136,000	-
Neighborhood Revitalization	1,260	750	750	-
Total Expenditures	<u>137,260</u>	<u>136,750</u>	<u>136,750</u>	<u>-</u>
Receipts Over (Under) Expenditures	499	(2,288)		
Unencumbered Cash, January 1	2,756	3,255		
Unencumbered Cash, December 31	<u>\$ 3,255</u>	<u>967</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b>REGIONAL LIBRARY FUND</b>				
Receipts:				
Ad Valorem Property Tax	\$ 91,250	88,475	89,962	(1,487)
Delinquent Tax	1,259	1,238	-	1,238
Motor Vehicle Tax	8,862	9,407	8,871	536
Recreational Vehicle Tax	196	180	167	13
16/20M Vehicle Tax	599	641	564	77
Commercial Vehicle Tax	293	333	224	109
Watercraft Tax	-	-	128	(128)
Total Receipts	<u>102,459</u>	<u>100,274</u>	<u>99,916</u>	<u>358</u>
Expenditures:				
Appropriation for the Year	101,129	101,501	101,501	-
Neighborhood Revitalization	938	559	559	-
Total Expenditures	<u>102,067</u>	<u>102,060</u>	<u>102,060</u>	<u>-</u>
Receipts Over (Under) Expenditures	392	(1,786)		
Unencumbered Cash, January 1	2,144	2,536		
Unencumbered Cash, December 31	<u>\$ 2,536</u>	<u>750</u>		
<b>REGIONAL LIBRARY EMPLOYEE BENEFITS</b>				
Receipts:				
Ad Valorem Property Tax	\$ 11,256	10,765	10,968	(203)
Delinquent Tax	141	147	-	147
Motor Vehicle Tax	1,062	1,159	1,092	67
Recreational Vehicle Tax	24	22	21	1
16/20M Vehicle Tax	66	77	69	8
Commercial Vehicle Tax	35	41	28	13
Watercraft Tax	-	-	16	(16)
Total Receipts	<u>12,584</u>	<u>12,211</u>	<u>12,194</u>	<u>17</u>
Expenditures:				
Employee Benefits	12,427	12,311	12,311	-
Neighborhood Revitalization	115	68	68	-
Total Expenditures	<u>12,542</u>	<u>12,379</u>	<u>12,379</u>	<u>-</u>
Receipts Over (Under) Expenditures	42	(168)		
Unencumbered Cash, January 1	185	227		
Unencumbered Cash, December 31	<u>\$ 227</u>	<u>59</u>		



## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>WAB. CO. PUBLIC TRANSPORTATION</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 17,971	8,146	8,168	(22)
Delinquent Tax	224	234	-	234
Motor Vehicle Tax	1,668	1,839	1,734	105
Recreational Vehicle Tax	37	35	33	2
16/20M Vehicle Tax	-	-	110	(110)
Commercial Vehicle Tax	55	65	44	21
Watercraft Tax	-	-	25	(25)
User Fees	7,908	6,891	5,900	991
State of Kansas	33,757	40,247	44,430	(4,183)
Reimbursements	424	202	-	202
Total Receipts	<u>62,044</u>	<u>57,659</u>	<u>60,444</u>	<u>(2,785)</u>
Expenditures:				
Personal Services	29,505	30,188	34,000	(3,812)
Contractual Services	14,445	17,799	16,200	1,599
Commodities	15,295	16,514	18,500	(1,986)
Capital Outlay	-	-	500	(500)
Neighborhood Revitalization	184	51	51	-
Total Expenditures	<u>59,429</u>	<u>64,552</u>	<u>69,251</u>	<u>(4,699)</u>
Receipts Over (Under) Expenditures	2,615	(6,893)		
Unencumbered Cash, January 1	10,807	13,422		
Unencumbered Cash, December 31	<u>\$ 13,422</u>	<u>6,529</u>		
<b><u>WAB CO PUBLIC TRANS. CAPITAL OUTLAY</u></b>				
Receipts:				
Interest Income	\$ 131	297	100	197
Expenditures:				
Equipment	1,410	-	65,938	(65,938)
Receipts Over (Under) Expenditures	(1,279)	297		
Unencumbered Cash, January 1	65,829	64,550		
Unencumbered Cash, December 31	<u>\$ 64,550</u>	<u>64,847</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ECONOMIC DEVELOPMENT</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 43,838	51,142	52,047	(905)
Delinquent Tax	648	605	-	605
Motor Vehicle Tax	4,706	4,535	4,258	277
Recreational Vehicle Tax	104	87	80	7
16/20M Vehicle Tax	312	340	271	69
Commercial Vehicle Tax	156	160	108	52
Watercraft Tax	-	-	62	(62)
Miscellaneous Collections	1,864	2,481	-	2,481
Total Receipts	<u>51,628</u>	<u>59,350</u>	<u>56,826</u>	<u>2,524</u>
Expenditures:				
Personal Services	33,896	35,870	40,000	(4,130)
Contractual Services	9,746	13,290	15,750	(2,460)
Commodities	2,259	1,843	4,250	(2,407)
Capital Outlay	343	343	1,800	(1,457)
Other	876	1,726	-	1,726
Neighborhood Revitalization	450	324	323	1
Total Expenditures	<u>47,570</u>	<u>53,396</u>	<u>62,123</u>	<u>(8,727)</u>
Receipts Over (Under) Expenditures	4,058	5,954		
Unencumbered Cash, January 1	18,068	22,126		
Unencumbered Cash, December 31	<u>\$ 22,126</u>	<u>28,080</u>		
<b><u>PROGRAM FOR ELDERLY FUND</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 74,823	78,568	79,895	(1,327)
Delinquent Tax	917	964	-	964
Motor Vehicle Tax	7,435	7,721	7,274	447
Recreational Vehicle Tax	165	148	137	11
16/20M Vehicle Tax	432	541	462	79
Commercial Vehicle Tax	-	-	184	(184)
Watercraft Tax	-	-	105	(105)
Collections	247	273	-	273
Total Receipts	<u>84,019</u>	<u>88,215</u>	<u>88,057</u>	<u>158</u>
Expenditures:				
Appropriations	80,155	88,960	88,960	-
Neighborhood Revitalization	769	497	497	-
Total Expenditures	<u>80,924</u>	<u>89,457</u>	<u>89,457</u>	<u>-</u>
Receipts Over (Under) Expenditures	3,095	(1,242)		
Unencumbered Cash, January 1	1,984	5,079		
Unencumbered Cash, December 31	<u>\$ 5,079</u>	<u>3,837</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>APPRAISER'S COST FUND</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 123,490	112,609	114,499	(1,890)
Delinquent Tax	1,224	1,462	-	1,462
Motor Vehicle Tax	11,101	12,700	12,004	696
Recreational Vehicle Tax	246	244	226	18
16/20M Vehicle Tax	702	805	763	42
Commercial Vehicle Tax	369	450	304	146
Watercraft Tax	-	-	174	(174)
Other Reimbursements	2,059	4,618	-	4,618
Total Receipts	<u>139,191</u>	<u>132,888</u>	<u>127,970</u>	<u>4,918</u>
Expenditures:				
Personal Services	91,169	91,151	101,912	(10,761)
Contractual Services	27,912	25,516	29,350	(3,834)
Commodities	7,410	6,068	5,000	1,068
Capital Outlay	5,298	1,803	3,200	(1,397)
Neighborhood Revitalization	1,270	714	712	2
Total Expenditures	<u>133,059</u>	<u>125,252</u>	<u>140,174</u>	<u>(14,922)</u>
Receipts Over (Under) Expenditures	6,132	7,636		
Unencumbered Cash, January 1	14,330	20,462		
Unencumbered Cash, December 31	<u>\$ 20,462</u>	<u>28,098</u>		
<b><u>ELECTION FUND</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 39,550	43,054	43,823	(769)
Delinquent Tax	535	521	-	521
Motor Vehicle Tax	3,950	4,082	3,846	236
Recreational Vehicle Tax	88	78	72	6
16/20M Vehicle Tax	240	287	245	42
Commercial Vehicle Tax	131	144	97	47
Watercraft Tax	-	-	56	(56)
Reimbursements	-	41	-	41
Total Receipts	<u>44,494</u>	<u>48,207</u>	<u>48,139</u>	<u>68</u>
Expenditures:				
Personal Services	13,219	25,378	23,800	1,578
Contractual Services	10,430	12,152	25,700	(13,548)
Commodities	10,107	10,676	4,100	6,576
Capital Outlay	1,420	-	3,000	(3,000)
Neighborhood Revitalization	406	273	272	1
Total Expenditures	<u>35,582</u>	<u>48,479</u>	<u>56,872</u>	<u>(8,393)</u>
Receipts Over (Under) Expenditures	8,912	(272)		
Unencumbered Cash, January 1	10,750	19,662		
Unencumbered Cash, December 31	<u>\$ 19,662</u>	<u>19,390</u>		



## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	Actual	Actual	Budget	Over (Under)
<b>EMPLOYEE BENEFITS FUND</b>				
Receipts:				
Ad Valorem Property Tax	\$ 984,664	858,482	872,918	(14,436)
Delinquent Tax	11,647	12,579	-	12,579
Motor Vehicle Tax	89,991	101,315	95,709	5,606
Recreational Vehicle Tax	1,997	1,946	1,802	144
16/20M Vehicle Tax	5,703	6,522	6,085	437
Commercial Vehicle Tax	2,988	3,590	2,421	1,169
Watercraft Tax	-	-	1,385	(1,385)
Reimbursements	13,688	5,359	-	5,359
Total Receipts	<u>1,110,678</u>	<u>989,793</u>	<u>980,320</u>	<u>9,473</u>
Expenditures:				
Payroll Taxes and Employee Benefits	885,867	917,976	1,191,000	(273,024)
Other Reimbursements	3,514	3,491	-	3,491
Neighborhood Revitalization	10,123	5,441	5,425	16
Total Expenditures	<u>899,504</u>	<u>926,908</u>	<u>1,196,425</u>	<u>(269,517)</u>
Receipts Over (Under) Expenditures	211,174	62,885		
Unencumbered Cash, January 1	256,760	467,934		
Unencumbered Cash, December 31	<u>\$ 467,934</u>	<u>530,819</u>		
<b>LIABILITY DEFENSE</b>				
Receipts:				
Ad Valorem Property Tax	\$ 24,161	22,944	23,357	(413)
Delinquent Tax	249	286	-	286
Motor Vehicle Tax	2,251	2,489	2,350	139
Recreational Vehicle Tax	50	48	44	4
16/20M Vehicle Tax	99	165	149	16
Commercial Vehicle Tax	76	88	59	29
Total Receipts	<u>26,886</u>	<u>26,020</u>	<u>25,959</u>	<u>61</u>
Expenditures:				
Insurance and Bond Premiums	26,271	27,346	36,000	(8,654)
Neighborhood Revitalization	248	145	145	-
Total Expenditures	<u>26,519</u>	<u>27,491</u>	<u>36,145</u>	<u>(8,654)</u>
Receipts Over (Under) Expenditures	367	(1,471)		
Unencumbered Cash, January 1	18,467	18,834		
Unencumbered Cash, December 31	<u>\$ 18,834</u>	<u>17,363</u>		

**WABAUNSEE COUNTY, KANSAS****OTHER SPECIAL PURPOSE FUNDS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****REGULATORY BASIS****FOR THE YEAR ENDED DECEMBER 31, 2016****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)**

	<u>2015</u>	<u>2016</u>		Variance - Over
<b><u>PARK AND RECREATION FUND</u></b>				
Receipts:				
Liquor Tax	<u>\$ 1,293</u>	<u>1,579</u>	<u>2,000</u>	<u>(421)</u>
Expenditures:				
Payments to Cities and Lake Recreational Programs	<u>1,280</u>	<u>1,200</u>	<u>2,968</u>	<u>(1,768)</u>
Receipts Over (Under) Expenditures	13	379		
Unencumbered Cash, January 1	748	761		
Unencumbered Cash, December 31	<u>\$ 761</u>	<u>1,140</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>MENTAL RETARDATION FUND</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 9,006	13,744	13,951	(207)
Delinquent Tax	98	108	-	108
Motor Vehicle Tax	883	929	876	53
Recreational Vehicle Tax	20	18	17	1
16/20M Vehicle Tax	62	64	56	8
Commercial Vehicle Tax	29	33	22	11
Watercraft Tax	-	-	13	(13)
Total Receipts	<u>10,098</u>	<u>14,896</u>	<u>14,935</u>	<u>(39)</u>
Expenditures:				
Appropriation to Mental Health Unit	10,000	14,967	15,000	(33)
Neighborhood Revitalization	92	87	87	-
Total Expenditures	<u>10,092</u>	<u>15,054</u>	<u>15,087</u>	<u>(33)</u>
Receipts Over (Under) Expenditures	6	(158)		
Unencumbered Cash, January 1	152	158		
Unencumbered Cash, December 31	<u>\$ 158</u>	<u>-</u>		
<b><u>MENTAL HEALTH FUND</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 33,998	38,417	39,039	(622)
Delinquent Tax	409	436	-	436
Motor Vehicle Tax	3,426	3,510	3,301	209
Recreational Vehicle Tax	76	67	62	5
16/20M Vehicle Tax	199	249	210	39
Commercial Vehicle Tax	114	124	83	41
Watercraft Tax	-	-	48	(48)
Liquor Tax	4,265	3,862	3,500	362
Total Receipts	<u>42,487</u>	<u>46,665</u>	<u>46,243</u>	<u>422</u>
Expenditures:				
Remittance to Mental Health Center	43,029	44,862	46,000	(1,138)
Neighborhood Revitalization	349	243	243	-
Total Expenditures	<u>43,378</u>	<u>45,105</u>	<u>46,243</u>	<u>(1,138)</u>
Receipts Over (Under) Expenditures	(891)	1,560		
Unencumbered Cash, January 1	891	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>1,560</u>		



## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>CAPITAL IMPROVEMENT FUND</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 37,522	78,527	79,895	(1,368)
Delinquent Tax	498	502	-	502
Motor Vehicle Tax	3,754	3,943	3,637	306
Recreational Vehicle Tax	2	-	68	(68)
16/20M Tax	249	266	231	35
Commercial Vehicle Tax	122	137	92	45
Watercraft Tax	-	-	53	(53)
Escaped Tax	1	-	-	-
Kansas Historical Society - State Aid	-	84,288	-	84,288
Total Receipts	<u>42,148</u>	<u>167,663</u>	<u>83,976</u>	<u>83,687</u>
Expenditures:				
Contractual Services	103,715	9,936	-	9,936
Commodities	-	61	-	61
Capital Outlay	-	-	135,354	(135,354)
Neighborhood Revitalization	386	497	497	-
Total Expenditures	<u>104,101</u>	<u>10,494</u>	<u>135,851</u>	<u>(125,357)</u>
Receipts Over (Under) Expenditures	(61,953)	157,169		
Unencumbered Cash, January 1	79,703	17,750		
Unencumbered Cash, December 31	<u>\$ 17,750</u>	<u>174,919</u>		
<b><u>ROAD &amp; BRIDGE SPECIAL SALES TAX</u></b>				
Receipts:				
Collections	\$ 262,821	351,098	240,000	111,098
Interest Income	2,441	6,510	1,400	5,110
Total Receipts	<u>265,262</u>	<u>357,608</u>	<u>241,400</u>	<u>116,208</u>
Expenditures:				
Bridge Construction	-	-	1,368,465	(1,368,465)
Capital Outlay	37,361	123,757	-	123,757
Capital Project Fund	-	-	195,000	(195,000)
Total Expenditures	<u>37,361</u>	<u>123,757</u>	<u>1,563,465</u>	<u>(1,439,708)</u>
Receipts Over (Under) Expenditures	227,901	233,851		
Unencumbered Cash, January 1	1,118,026	1,345,927		
Unencumbered Cash, December 31	<u>\$1,345,927</u>	<u>1,579,778</u>		

## WABAUNSEE COUNTY, KANSAS

## OTHER SPECIAL PURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>911 TELEPHONE</u></b>				
Receipts:				
Interest Income	\$ 8	2	10	(8)
Expenditures:				
Contractual Services	6,609	-	3,662	(3,662)
Commodities	-	973	-	973
Total Expenditures	6,609	973	3,662	(2,689)
Receipts Over (Under) Expenditures	(6,601)	(971)		
Unencumbered Cash, January 1	7,572	971		
Unencumbered Cash, December 31	\$ 971	-		
<b><u>911 COORDINATING COUNCIL</u></b>				
Receipts:				
Collections	\$ 50,412	45,977	55,000	(9,023)
Interest Income	92	4,267	100	4,167
Total Receipts	50,504	50,244	55,100	(4,856)
Expenditures:				
Contractual	28,957	27,236	25,000	2,236
Commodities	-	-	10,000	(10,000)
Capital Outlay	5,553	2,423	83,966	(81,543)
Total Expenditures	34,510	29,659	118,966	(89,307)
Receipts Over (Under) Expenditures	15,994	20,585		
Unencumbered Cash, January 1	39,320	55,314		
Unencumbered Cash, December 31	\$ 55,314	75,899		
<b><u>WIRELESS E-911</u></b>				
Receipts:				
Interest Income	\$ 3	2	1	1
Expenditures:				
Contractual Services	-	1	1,540	(1,539)
Commodities	-	1,542	-	1,542
Total Expenditures	-	1,543	1,540	3
Receipts Over (Under) Expenditures	3	(1,541)		
Unencumbered Cash, January 1	1,538	1,541		
Unencumbered Cash, December 31	\$ 1,541	-		

## WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<b><u>LAW ENFORCEMENT TRUST FUND *</u></b>		
Receipts:	\$ -	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	27	27
Unencumbered Cash, December 31	<u>\$ 27</u>	<u>27</u>
<b><u>SHERIFF'S FEDERAL FORFEITURE FUND *</u></b>		
Receipts:		
Interest Income	\$ 1	2
Expenditures:	-	-
Receipts Over (Under) Expenditures	1	2
Unencumbered Cash, January 1	516	517
Unencumbered Cash, December 31	<u>\$ 517</u>	<u>519</u>
<b><u>REGISTER OF DEEDS TECHNOLOGY *</u></b>		
Receipts:		
Technology Fees	\$ 10,354	10,343
Interest Income	52	150
Total Receipts	<u>10,406</u>	<u>10,493</u>
Expenditures:		
Contractual	2,323	6,415
Commodities	1,365	134
Total Expenditures	<u>3,688</u>	<u>6,549</u>
Receipts Over (Under) Expenditures	6,718	3,944
Unencumbered Cash, January 1	22,871	29,589
Unencumbered Cash, December 31	<u>\$ 29,589</u>	<u>33,533</u>

\* Not Budgeted



## WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<b><u>ROAD MACHINERY &amp; EQUIPMENT FUND *</u></b>		
Receipts:		
Sale of Property	\$ -	12,230
Transfer from Road and Bridge	-	50,000
Total Receipts	<u>-</u>	<u>62,230</u>
Expenditures:		
Purchase of Machinery	<u>-</u>	<u>94,400</u>
Receipts Over (Under) Expenditures	-	(32,170)
Unencumbered Cash, January 1	148,647	148,647
Unencumbered Cash, December 31	<u>\$ 148,647</u>	<u>116,477</u>
<b><u>SHERIFF'S COUNTY FORFEITURE FUND *</u></b>		
Receipts:		
Interest Income	<u>\$ 49</u>	<u>92</u>
Expenditures:		
Contractual	400	300
Commodities	970	5,360
Total Expenditures	<u>1,370</u>	<u>5,660</u>
Receipts Over (Under) Expenditures	(1,321)	(5,568)
Unencumbered Cash, January 1	25,477	24,156
Unencumbered Cash, December 31	<u>\$ 24,156</u>	<u>18,588</u>
<b><u>COUNTY HEALTH DONATIONS *</u></b>		
Receipts:		
State Grants	<u>\$ -</u>	<u>-</u>
Expenditures:	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,225	1,225
Unencumbered Cash, December 31	<u>\$ 1,225</u>	<u>1,225</u>

\* Not Budgeted

## WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<b><u>HIGHWAY IMPROVEMENT FUND *</u></b>		
Receipts:		
Transfer from Road & Bridge	\$ 500,000	400,000
Expenditures:		
Contractual Services	-	2,385
Commodities	-	11,547
Total Expenditures	-	13,932
Receipts Over (Under) Expenditures	500,000	386,068
Unencumbered Cash, January 1	-	500,000
Unencumbered Cash, December 31	<u>\$ 500,000</u>	<u>886,068</u>
<b><u>CLERK TECHNOLOGY FUND *</u></b>		
Receipts:		
Collections	\$ 2,589	2,586
Interest Income	2	14
Total Receipts	<u>2,591</u>	<u>2,600</u>
Expenditures:	-	-
Receipts Over (Under) Expenditures	2,591	2,600
Unencumbered Cash, January 1	-	2,591
Unencumbered Cash, December 31	<u>\$ 2,591</u>	<u>5,191</u>
<b><u>TREASURER TECHNOLOGY FUND *</u></b>		
Receipts:		
Collections	\$ 2,589	2,586
Interest Income	2	14
Total Receipts	<u>2,591</u>	<u>2,600</u>
Expenditures:	-	-
Receipts Over (Under) Expenditures	2,591	2,600
Unencumbered Cash, January 1	-	2,591
Unencumbered Cash, December 31	<u>\$ 2,591</u>	<u>5,191</u>

\* Not Budgeted

## WABAUNSEE COUNTY, KANSAS

OTHER SPECIAL PURPOSE FUNDS  
 SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u>	<u>2016</u>
<b><u>CONCEAL CARRY *</u></b>		
Receipts:		
Collections	\$ 553	553
Expenditures:	858	3,494
Receipts Over (Under) Expenditures	(305)	(2,941)
Unencumbered Cash, January 1	3,360	3,055
Unencumbered Cash, December 31	<u>\$ 3,055</u>	<u>114</u>
<b><u>REGISTERED OFFENDER *</u></b>		
Receipts:		
Collections	\$ 1,280	1,520
Expenditures:	-	-
Receipts Over (Under) Expenditures	1,280	1,520
Unencumbered Cash, January 1	3,125	4,405
Unencumbered Cash, December 31	<u>\$ 4,405</u>	<u>5,925</u>
<b><u>COUNTY ATTORNEY FORFEITURE*</u></b>		
Receipts:		
Collections	\$ 5,942	9,837
Expenditures:	3,639	2,853
Receipts Over (Under) Expenditures	2,303	6,984
Unencumbered Cash, January 1	3,698	6,001
Unencumbered Cash, December 31	<u>\$ 6,001</u>	<u>12,985</u>

\* Not Budgeted



## WABAUNSEE COUNTY, KANSAS

BOND AND INTEREST  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>BOND &amp; INTEREST #1</u></b>				
Receipts:				
Ad Valorem Property Tax	\$ 96,966	-	-	-
Delinquent Tax	1,230	-	-	-
Motor Vehicle Tax	9,795	-	9,423	(9,423)
Recreational Vehicle Tax	217	-	177	(177)
16/20M Vehicle Tax	674	-	599	(599)
Commercial Vehicle Tax	324	-	238	(238)
Watercraft Tax	-	-	136	(136)
Interest Income	142	-	-	-
Total Receipts	<u>109,348</u>	<u>-</u>	<u>10,573</u>	<u>(10,573)</u>
Expenditures:				
Close to the General Fund	119,130	-	28,298	(28,298)
Contractual	5,979	-	-	-
Neighborhood Revitalization	997	-	-	-
Total Expenditures	<u>126,106</u>	<u>-</u>	<u>28,298</u>	<u>(28,298)</u>
Receipts Over (Under) Expenditures	(16,758)	-		
Unencumbered Cash, January 1	16,758	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>		
<b><u>BOND &amp; INTEREST #2</u></b>				
Receipts:				
Delinquent Tax	\$ 338	-	-	-
Motor Vehicle Tax	236	-	-	-
Recreational Tax	3	-	-	-
16/20M Vehicle Tax	384	-	-	-
Total Receipts	<u>961</u>	<u>-</u>	<u>-</u>	<u>-</u>
Close to the General Fund	<u>9,821</u>	<u>-</u>	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	(8,860)	-		
Unencumbered Cash, January 1	8,860	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>		

## WABAUNSEE COUNTY, KANSAS

BOND AND INTEREST  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	2015	2016		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b><u>SADDLE CREEK BOND &amp; INTEREST</u></b>				
Receipts:				
Special Assessments	\$ 13,079	13,079	-	13,079
Expenditures:				
Interest	1,160	-	-	-
Debt Consolidation	-	31,667	-	31,667
Total Expenditures	1,160	31,667	-	31,667
Receipts Over (Under) Expenditures	11,919	(18,588)		
Unencumbered Cash, January 1	6,669	18,588		
Unencumbered Cash, December 31	\$ 18,588	-		
<b><u>BOND &amp; INTEREST #3</u></b>				
Receipts:				
Special Assessments	\$ -	-	13,079	(13,079)
Ad Valorem Tax	-	300,645	-	300,645
Delinquent Tax	-	1,373	-	1,373
Motor Vehicle Tax	-	10,009	-	10,009
RV Tax	-	192	-	192
16/20 M Tax	-	707	-	707
Commercial Vehicle Tax	-	353	-	353
Other Reimbursements	-	58,795	-	58,795
Miscellaneous Collections	-	31,667	-	31,667
Total Receipts	-	403,741	13,079	390,662
Expenditures:				
Principal		180,000	180,000	-
Interest		87,693	87,693	-
Fees	-	-	15	(15)
Cash Basis Reserve	-	-	50,000	(50,000)
Neighborhood Revitalization	-	1,375	1,905	(530)
Total Expenditures	-	269,068	319,613	(50,545)
Receipts Over (Under) Expenditures	-	134,673		
Unencumbered Cash, January 1	-	-		
Unencumbered Cash, December 31	\$ -	134,673		

## WABAUNSEE COUNTY, KANSAS

CAPITAL PROJECT  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2016

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2015)

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Actual</u>
<b><u>BRIDGE CONSTRUCTION</u></b>		
Receipts:		
Bond Proceeds	\$ 2,524,059	-
Interest Income	3,273	5,545
Total Receipts	<u>2,527,332</u>	<u>5,545</u>
Expenditures:		
Contractual	<u>581,896</u>	<u>1,890,736</u>
Receipts Over (Under) Expenditures	1,945,436	(1,885,191)
Unencumbered Cash, January 1	-	1,945,436
Unencumbered Cash, December 31	<u>\$ 1,945,436</u>	<u>60,245</u>



## WABAUNSEE COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Current Tax	\$ 7,066,315	12,054,094	11,765,550	7,354,859
Redemptions	62,632	139,861	145,794	56,699
Delinquent Personal Property Tax	15,701	17,498	15,700	17,499
Sales & Compensating Tax	4,523	243,617	232,446	15,694
Motor Vehicle Tax	37,466	1,044,193	1,042,618	39,041
Recreational Vehicle Tax	332	20,082	19,943	471
Sand Royalty	(1)	669	668	-
Mineral Tax	(5)	5	-	-
Motor Vehicle Registration	156	592,739	592,565	330
Sales Tax Fee	25	266	262	29
Prosecutor's Training	2,613	1,236	849	3,000
Heritage Trust Fund	1,167	5,171	4,926	1,412
County & Township Road	-	221,568	221,568	-
Suspense	1,741	4,668	3,402	3,007
Returned Check	(98)	3,776	3,909	(231)
Commercial Vehicle	50	35,829	35,879	-
Excess Receipts	-	16,662	16,662	-
Drivers Licenses	124	20,267	20,267	124
Worthless Check Fees	225	-	-	225
Neighborhood Revitalization	-	62,220	62,220	-
Zoning Contingency Bond	10,000	-	-	10,000
Total Distributable Funds	<u>\$ 7,202,966</u>	<u>14,484,421</u>	<u>14,185,228</u>	<u>7,502,159</u>
State Funds:				
Educational Building	\$ -	79,574	79,574	-
Institutional Building	-	39,783	39,783	-
State Motor Vehicle	-	13,056	13,056	-
State Correctional	-	3	3	-
Total State Funds	<u>\$ -</u>	<u>132,416</u>	<u>132,416</u>	<u>-</u>

## WABAUNSEE COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	699,247	699,247	-
Townships	(3)	1,040,736	1,040,739	(6)
School Districts	(15)	4,798,751	4,798,736	-
Cemeteries	43	44,087	44,130	-
Watersheds & Drainage	-	126,130	126,130	-
Fire Districts	-	456,300	456,300	-
Sewer Districts	28,835	5,760	2,474	32,121
Ambulance Districts	59,946	344,506	349,743	54,709
Lake Wabaunsee Improvement	-	85,012	85,012	-
Community Improvement District	12,567	40,831	39,074	14,324
Flint View Improvement	738	-	-	738
Total Subdivision Funds	<u>\$ 102,111</u>	<u>7,641,360</u>	<u>7,641,585</u>	<u>101,886</u>
Office Cash:				
Clerk of the District Court	\$ 73,924	318,795	259,518	133,201
County Clerk	24	11,289	11,026	287
Law Library	867	12,261	10,084	3,044
Register of Deeds	-	126,388	126,050	338
Sheriff	65,235	84,144	76,336	73,043
Treasurer - Special Auto	1,007	65,380	65,378	1,009
Total Office Cash	<u>141,057</u>	<u>618,257</u>	<u>548,392</u>	<u>210,922</u>
Total Agency Funds	<u>\$ 7,446,134</u>	<u>21,639,940</u>	<u>22,507,621</u>	<u>7,814,967</u>